

# news from

# CUASA

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Editor: Jon Alexander

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## INCOME TAX ASSESSMENTS

THE CAUT has advised us that REVENUE CANADA has begun a process of re-evaluating the income tax returns of faculty members who claim a second income derived from the publication of books or as professional artists. Such faculty members usually charge expenses against this second business income. Revenue Canada is now DENYING that these second incomes are business incomes and are informing the faculty members that their professional work is a "hobby" or an incidental income and thus no deductions may be made. There appear to be a large number of reassessments taking place at the moment. A good example of the dimension of this operation is in the Department of Fine Arts at Mount Allison University where six of the eight members have been re-assessed between \$4,000 and \$20,000+ each. National Revenue is also trying to backdate this reinterpretation up to five years.

This decision of Revenue Canada should be seen as part of their wider strategy to attack the tax status of artists and musicians across the country generally. You will have seen some reporting of this in the media. On November 3rd, Joe Clark and David Crombie successfully put a motion in the House of Commons to have the matter referred to the Standing Committee on Communications and Culture. CAUT assisted the MPs with information and plans to make a presentation to the Committee.

THE CAUT would like to know what the dimensions of this problem are at Carleton - how many academic staff members are involved, what is the range of reassessments, what stage in the reassessment process are they at, is anyone appealing. THE CAUT is also looking for some particularly favourable cases, i.e., those who have a proven track record in the past of book sales or the sale of artistic work, in order to use such cases in their testimony, preferably with the person's name if he or she agrees or anonymously if not.

IF YOU HAVE INFORMATION ON THIS SUBJECT WHICH COULD BE OF USE TO THE CAUT - PLEASE CONTACT THE CAUT OFFICE. PHONE 237-6885 RICHARD BELLAIRE  
WRITE CAUT, 1001-75 ALBERT STREET, OTTAWA, K1P 5E7

### EL SALVADOR BOOK CAMPAIGN

The collection of books for the El Salvador Campaign is proceeding well but the collection of financial donations is lagging dismally. As of October 20th, 1983 the fund had collected only \$72.00 for the shipment of books from all across the country to El Salvador.

Donations, no matter how small, are desperately needed and should be made to "The University of El Salvador Book Campaign" and sent to:

Canadian Bureau for International Education  
"The El Salvador Book Campaign"  
141 Laurier Avenue West  
Ottawa, K1P 5J3

Tax receipts will be issued for donations of \$5.00 and over.

### CUASA CALENDAR 1984

The Executive of CUASA would like to know whether or not the members think that the provision of the CUASA Calendar listing all the deadlines contained within the collective agreement is useful or whether it is just a waste of association funds.

We would appreciate receiving your response as soon as possible as we will have to provide the printshop with photoready copy shortly in order to ensure that the Calendar is ready in December if members wish to continue receiving it.

### Teaching Improvement Service:

The services of the Teaching Resources Service of the University of Ottawa are available free of charge to anyone at Carleton who wishes to improve his or her teaching. The Director of the Teaching Resources Service is Pat Babin.

